

REMARKS

Claims 1-9 and 11-23 are pending in the application. Claims 1-3, 11-14, 22 and 23 are rejected, and claims 4-9, 11 and 15-21 are objected to. By the present amendment, claims 1, 4, 11 and 15 have been amended. The Examiner's reconsideration on the claim rejections in view of the above amendments and following remarks is respectfully requested.

Allowable Subject Matter:

Applicants gratefully acknowledge the Examiner's indication that claims 4-9 and 15-21 would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

Claim Rejections- 35 U.S.C. § 103(a):

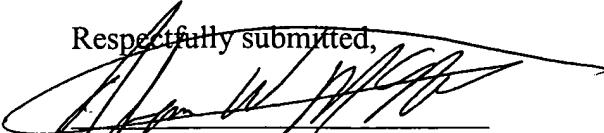
Claims 1-3, 11-14, 22 and 23 are rejected under 35 U.S.C. §103(a) as being unpatentable over Liu (U.S. Patent 6,352,896) in view of Chi (U.S. Patent 6,174,767) and Hurley (U.S. Pub. 2003/0013253).

The Examiner correctly notes on page 8 of the Office Action, that Liu does not disclose *forming a plurality of contact plugs... to contact the side walls and a predetermined portion of the top surface of each of the plurality of second SACs*. Further, in a telephonic interview with the Examiner on May 25, 2004, Examiner stated that none of the cited references disclose this distinguishing feature as well as the other distinguishing features listed on page 8.

With respect to claims 1 and 11, although Applicants respectfully disagree with the claim rejections, claims 1 and 11 have been amended to include *forming a plurality of contact plugs... to contact the side walls and a predetermined portion of the top surface of each of the plurality of second SACs*, which Applicants believe places the application in condition for allowance.

As such, claims 1 and 11, and all claims that depend therefrom, are believed to be in condition for allowance. Withdrawal of the claim rejection is respectfully requested.

In view of the foregoing remarks and amendments, it is respectfully submitted that all the claims now pending in the application are in condition for allowance. Early and favorable reconsideration of the case is respectfully requested.

Respectfully submitted,

By: Thomas W. McNally
Reg. No. 48,609
Attorney for Applicants

F.CHAU & ASSOCIATES, LLC
1900 Hempstead Turnpike, Suite 501
East Meadow, NY 11554
Telephone: (516) 357-0091
Facsimile: (516) 357-0092